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**From:**

**Sent:** Thursday, August 27, 2009 4:47:38 PM

**To:**

**Cc:**

**Subject:** Imperfect protests

I have been trying to think of any circumstances where an imperfect protest would hold open the period of limitations for assessment and am having trouble coming up with a fact scenario. My experience is that a protest is filed in response to a 30 day letter and occurs before assessment of any tax. It's very common for a taxpayer to file an imperfect refund claim, which can hold the period of limitations open for making a refund under 6511. But a protest in response to a 30 day letter has no effect on the suspension of the 6501 period (unlike a Tax Court petition), and would not normally be considered a claim for refund because the assessment hadn't yet occurred. As far as I know it is a common practice for the Service to suspend a case administratively while a taxpayer pursues Appeals relief, but that would be in response to a 30 day letter where plenty of time remains open on the statute. (The period of limitations would continue to run, the Service just would not be working the case towards stat notice.) Whether a timely but undeveloped protest has any effect on an OIC claim or a CDP case, I can't say. You'd have to ask someone like \_\_\_\_\_ or \_\_\_\_\_. Does that help?